

# The Accounting Historians Notebook

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## New Orleans CPE -- A success

Academy of Accounting Historians

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## NEW ORLEANS CPE—A SUCCESS

Finley Graves, Kansas State University, and Vaughan Radcliffe, Case Western Reserve University, organized a CPE program entitled, "Accounting History - Theory and Practice," which was presented on Sunday, August 16, in New Orleans prior to the Annual Meeting of the American Accounting Association. Richard

Fleischman, John Carroll University, and Barbara Merino, University of North Texas, participated with Vaughan Radcliffe in discussing various research methodology, such as archival, critical, and new, and opportunities for publication of these types of accounting history research methodology. Several other editors or spokespersons for other journals



completed the program by discussing the potential for publication of accounting history research in their journals.

The half-day program was well attended, and the Academy appreciates the efforts of Finley and Vaughan in organizing the program.



## AAA CONVENTION 1999

San Diego, California

### Accounting History and the Public Interest

I am a member of the 1999 San Diego Program Committee with specific responsibilities for organizing the sessions dealing with Public Interest issues. Anyone wishing to submit a Public Interest paper should do so to me at the following address, no later than January 15, 1999 (adhering to the specific procedures for submission published in the October 1998 issue of *Accounting Education News*). However, one additional factor should be noted—with the approval of the Chair of the Public Interest Section, Lee Parker (a former President of the Academy), I am very willing to consider papers written from a historical perspective and dealing with a public interest issue. In other words,

I would be happy to receive and put out for review history papers so long as the researchers can demonstrate they deal with public interest concerns. This means that accounting history research papers of this nature would be eligible for presentation on the main program of the AAA. I encourage accounting historians to submit papers in the spirit of this communication.

Dr. Tom Lee  
President-Elect  
Academy of Accounting Historians  
The University of Alabama  
Culverhouse School of Accountancy  
Box 870220, 310 Alston  
Tuscaloosa, AL 35487-0220

## CALL FOR MANUSCRIPTS

# THE ACCOUNTING HISTORIANS JOURNAL

*The Accounting Historians Journal* encourages you to submit papers on subject matter related to the development of accounting thought and practice. Papers on biographical subjects and on historical method are also acceptable. Guidelines on research and a guide for submitting manuscripts may be found in *The Journal* or may be obtained from the Editors.

Manuscripts must be in English and of

acceptable style and organization for clarity of presentation. The manuscript should not exceed 7,000 words. An abstract of not more than 200 words should separately accompany the manuscript. More detailed information concerning additional requirements regarding style, content, and the submission requirements is included in the guidelines mentioned in the previous paragraph.

### Submit Manuscripts to:

Richard K. Fleischman  
Department of Accounting  
John Carroll University  
University Heights, OH 44118

Phone: (216) 397-4443

FAX: (216) 397-3063

Email: [fleischman@jcu.edu](mailto:fleischman@jcu.edu)

### Matters Related to Production:

Anthony Joseph Cataldo II  
Western Michigan University  
Department of Accountancy  
Haworth College of Business  
Kalamazoo, Michigan, USA 49008

Phone: (616) 387-5257

FAX: (616) 387-5710

Email: [aj.cataldo@wmich.edu](mailto:aj.cataldo@wmich.edu)



## A CALL FOR PAPERS

### 1999 VANGERMEERSCH MANUSCRIPT AWARD

The Academy of Accounting Historians seeks to encourage young faculty to engage in historical accounting research. Thus, each year the Academy administers the Vangermeersch Manuscript Award. Any accounting faculty member holding a full-time appointment and having received the masters or doctorate degrees within seven years prior to date of submission is eligible to be considered for this award. The manuscripts submitted must be the work of one author, not have been previously published or under review for publication, and conform to the style and length requirement of *The*

*Accounting Historians Journal*. The author selected to receive the award by the award committee will receive a \$1,000 stipend, a certificate of achievement, and the manuscript will be published in *The Accounting Historians Journal* after an appropriate review. Six copies of each manuscript should be submitted by June 15, 1999, to Dr. Donna L. Street, Arthur Andersen & Co. Alumni Professor, James Madison University, School of Accounting, MSC 0203, Harrisonburg, VA 22807, USA. For further information, please contact Dr. Street at (540) 568-3089 or at [streetdl@jmu.edu](mailto:streetdl@jmu.edu).

ENCOURAGE DOCTORAL STUDENTS  
TO JOIN THE ACADEMY AT THE SPECIAL RATE  
OF \$7.50 PER YEAR

## TAX HISTORY RESEARCH CENTER FELLOWSHIPS

The Tax History Research Center (THRC), which is sponsored by the Academy of Accounting Historians and housed at The University of Mississippi, is offering research fellowships of up to \$1,000 for individuals wishing to conduct research at the THRC. The grant can be used only for lodging at the Alumni House Motel at The University of Mississippi during the time the researcher is working at the THRC. Based on current room rates the grant would pay for about four weeks of lodging at Ole Miss. Applications should be submitted at least two months in advance of the projected visit. Applications should include a cover letter and an approximately one page proposal explaining how the resources of the THRC would be useful in the applicant's research.

Both predoctoral and postdoctoral fel-

lowships will be considered. Fellowships would be particularly suitable for those on sabbatical or Summer leave.

The THRC has an extensive collection of tax services, congressional committee reports, books, journals, and other publications dating back to 1909, dealing with the federal income tax. Some state materials, primarily theoretical or policy oriented, are also available.

Fellowship applications should be sent to:

Dr. Tonya K. Flesher, Director  
Tax History Research Center  
School of Accountancy  
The University of Mississippi  
University, MS 38677

For more information call Dr. Flesher at (601) 232-5731 or (601) 234-3969.

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## GET YOUR ACCOUNT-KEEPER TODAY

The Academy of Accounting Historians is again offering t-shirts in promoting the Academy and accounting history. Sad to say, the old monk has been replaced by The Account-Keeper. Indeed, the Academy has a newly designed t-shirt which features the Academy logo on the front and a reproduction of Nicholas Maes' 1656 masterpiece, The Account-Keeper. This work of art portrays a woman whose head droops, presumably from fatigue, while writing in her

account ledgers. The t-shirt is captioned, "Bookkeeping 101." The t-shirts come in white and blue and in various sizes. The price of each t-shirt is \$15.00 (U.S.). VISA and Mastercard are accepted. For information and orders, contact Jeanette Sanfilippo, Maryville University: Phone (314) 529-9571 or FAX (314) 529-9975 or Email [jsan@maryville.edu](mailto:jsan@maryville.edu). An order form is provided as an insert of this issue of *The Notebook*.

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## ANNUAL REPORTS ON WHARTON WEB SITE

Michael Halperin, Director, Lippincott Library of the Wharton School, University of Pennsylvania, reports that the Lippincott Library has begun to place facsimiles of historical U.S. corporate annual reports on its WEB site (<http://www.library.upenn.edu/etext/lippincott/>). The reports are in Adobe Portable Document Format (PDF) and can be viewed without charge. The complete text of the reports may be searched using the Library's PDF search engine. Approximately

150 reports from 30 companies are available and new reports are being added. Although most of the now available reports are from the 1930's and 1940's, there are earlier reports such as the 1847, first report of the Pennsylvania Railroad.

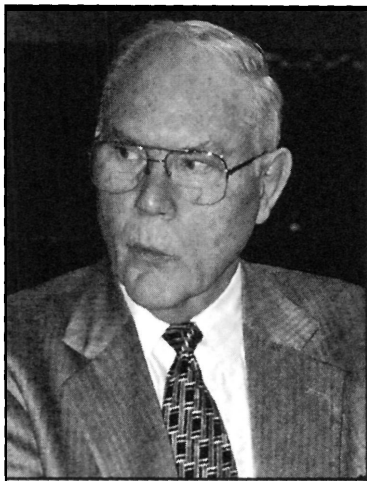
This is a particularly valuable service provided by Mr. Halperin and the Lippincott Library, and we of the Academy of Accounting Historians commend Mr. Halperin and the Library for their efforts.

## LIFE MEMBERSHIP AWARDED TO MERV WINGFIELD

Dr. Mervyn W. Wingfield was awarded life membership in the Academy of Accounting Historians in recognition of his many years of service and contributions to the Academy. The action was finalized at the meeting of officers and trustees in New Orleans. Dr. Wingfield retired from James Madison University in 1993 with thirty years of service to accounting education since receiving his Ph.D. from the University of Illinois in 1963.

Merv has been an active member of the Academy for many years, serving as president in 1986. Merv served two terms as trustee, 1983-85 and 1987-89 and for a number of years on the endowment committee. From 1980 through Spring of 1985, Merv served as production editor of *The Accounting Historians Journal*

(AHJ). Merv was instrumental in preparing volumes 1 through 3 of *The Accounting Historian*, the predecessor to the AHJ, for reproduction in 1981 in one bound volume



basically as they originally appeared, but in a format similar to that of the AHJ. This publication allowed for continuity of reference to past research published by the Academy. The first issue of the AHJ was numbered volume 4, number 1. Additionally, Merv was instrumental in the preparation of a cumulative alphabetical author and subject index for the AHJ covering the period,

1974-1983.

Merv has made significant contributions to accounting history, including the preparation of a history of the Virginia Society of CPAs, as well as to the profession and accounting education.



## EIGHTH WORLD CONGRESS OF ACCOUNTING HISTORIANS IN THE YEAR 2000

The Eighth World Congress of Accounting Historians will be held at the Universidad Carlos III de Madrid in the year 2000, tentatively on the dates of July 19-21. Esteban Hernandez-Estevé, Comisión de Historia de la Contabilidad de AECA (Comisión de Historia), is serving as the Convenor of the Congress.

Additional information on the Congress will be released in the future, but requests can be addressed to:

Esteban Hernandez-Estevé, Convenor  
8th World Congress of Accounting  
Historians  
Asociacion Espanola de Contabilidad  
y Administracion de Empresas (AECA)  
Alberto Aguilera, 31, 5  
28015 Madrid, Spain  
Tels.: 34-1-547 44 65  
559 12 77  
547 37 56  
Fax: 34-1-541 34 84  
Email: info@aeca.es